

Continued from Supplement.

of the Treasury, their necessary and reasonable charges for stationery and blank books used in the discharge of their duties and for postage actually paid on letters and documents received or sent, and relating exclusively to official business. Provided, That no such account shall be approved unless it shall state the date and the particular items of every such expenditure, and shall be verified by the oath or affirmation of such assessor or assistant assessor; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized. Provided, further, That the Secretary of the Treasury shall be and he is hereby authorized to fix such additional rates of compensation to be made to assessors and assistant assessors in cases where a collection district embraces more than a single Congressional district, and to assessors and assistant assessors, revenue agents and inspectors, in Louisiana, North Carolina, Mississippi, Tennessee, Missouri, California, and Oregon, and the Territories, as may appear to him, to be just and equitable, in consequence of the greater cost of living and travelling in those States and Territories, and as may, in his judgment, be necessary to secure the services of competent officers; but the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories respectively.

Sec. 13. And be it further enacted, That, if any assessor shall demand of, or receive directly or indirectly from, any assistant assessor, as a condition of his appointment to or continuance in his said office of assistant assessor, any portion of the compensation herein allowed such assistant assessor, or any other consideration, such assessor so offending shall be summarily dismissed from office, and shall be liable to a fine of not less than five hundred dollars upon conviction of said offense in any district or circuit court of the United States of the district in which such offense may be committed.

Sec. 24. And be it further enacted, That the assistant assessors shall make out the accounts for pay and charges allowed by law monthly, specifying each item and including the date of each day of service, and shall transmit the same verified by oath or affirmation to the assessor of the district, who shall thereupon examine the same, and, if it appears, just and in accordance with law, he shall endorse his approval thereon, but otherwise shall return the same with objections. Any such account so approved may be presented by the assistant assessor to the collector of the district for payment, who shall thereupon pay the same, and when receipted by the assistant assessor, be allowed therefor upon presentation to the Commissioner of Internal Revenue. Where any account, so transmitted to the assessor, shall be objected to, in whole or in part, the assistant assessor may appeal to the Commissioner of Internal Revenue, whose decision on the case shall be final. And should it appear, at any time, that any assessor has knowingly or negligently approved any account as aforesaid, allowing any assistant assessor a sum larger than was due according to law, it shall be the duty of the Commissioner of Internal Revenue, upon proper proof thereof, to deduct the sum so allowed from any pay which may be due to such assessor; or the Commissioner as aforesaid may direct a suit to be brought in any court of competent jurisdiction against the assessor or assistant assessor in default, for the recovery of the amount knowingly or negligently allowed, as hereinbefore mentioned. Provided, That in estimating the allowances to be made to assistant assessors for periods of service less than a day, each ten hours shall be deemed the equivalent of a day.

Sec. 25. And be it further enacted, That there shall be allowed to collectors, in full compensation for their services and that of their deputies, a salary of fifteen hundred dollars per annum, to be paid quarterly, and in addition thereto a commission of three per centum upon the first hundred thousand dollars, and a commission of one per centum upon all sums above one hundred thousand dollars and not exceeding four hundred thousand dollars, and a commission of one-half of one per centum on all sums above four hundred thousand dollars, such commissions to be computed upon the amounts by them respectively collected and paid over and accounted for under the instructions of the Treasury Department. And there shall be further paid, after the account thereof has been rendered to and approved, by the proper officers of the Treasury, to each collector his necessary and reasonable charges for stationery and blank books used in the performance of his official duties, and for postage actually paid on letters and documents received and sent, and exclusively relating to official business but no such account shall be approved unless it shall state the date and the particular items of every such expenditure, and shall be verified by the oath or affirmation of the collector; Provided, That the salary and commissions of no collector exclusive of stationery, blank books, and postage, shall exceed ten thousand dollars exclusive of the expenses for rent, stationery, blank books, and postage, and pay of deputies and clerks, to which such collector is actually and necessarily subjected in the administration of his office. Pro-

vided, further, That the Secretary of the Treasury be authorized to make such further allowances, from time to time, as may be reasonable in cases in which, from the territorial extent of the district, or from the amount of internal duties collected, or from other circumstances, it may seem just to make such allowance.

Sec. 26. And be it further enacted, That in the adjustment of the accounts of assessors and collectors of internal revenue which shall accrue after the thirtieth of June, eighteen hundred and sixty-four, and in payment of their compensation for services after that date, the fiscal year of the Treasury shall be observed; and where such compensation, or any part of it, shall be by commissions upon assessments or collections, and shall during any year, in consequence of a new apportionment, [apportionment,] be due to more than one assessor or collector in the same district, such commissions shall be apportioned between such assessors or collectors according to the amounts collected by them respectively; but in no case shall a greater amount of the commissions be allowed to two or more assessors or collectors in the same district than is or may be authorized by law to be allowed to one assessor or collector. And the salary and commissions of assessors and collectors heretofore earned and accrued shall be adjusted, allowed, and paid in conformity to the provisions of this section, and not otherwise.

Sec. 27. And be it further enacted, That each collector, on receiving, from time to time, lists and returns from the said assessors, shall subscribe three receipts; one of which shall be made upon a full and correct copy of each list or return, and be delivered by him to, and shall remain with the assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two shall be made upon aggregate statements of the lists or returns aforesaid, exhibiting the gross amount of taxes to be collected in his collection district, one of which aggregate statements and receipts shall be transmitted to the Commissioner of Internal Revenue, and the other to the First Comptroller of the Treasury.

Sec. 28. And be it further enacted, That each of said collectors shall, within ten days after receiving his annual collection list from the assessors, give notice, by advertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by notifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county at which he or his deputy will attend to receive the same, which time shall not be less than ten days after such notification; and all persons who shall neglect to pay the duties and taxes as aforesaid assessed within the time specified, shall be liable to pay ten per centum additional upon the amount thereof, the fact of which liability shall be stated in the advertisement and notifications aforesaid. If any person shall neglect to pay as aforesaid for more than ten days, it shall be the duty of the collector or his deputy to issue to such person a notice to be left at his dwelling or usual place of business, or be sent by mail, demanding the payment of said duties or taxes, stating the amount thereof, with a fee of twenty cents for the issuing and service of such notice, and with four cents for each mile actually and necessarily travelled in serving the same. And if such persons shall not pay the duties or taxes, with the penalty aforesaid, and the fee of twenty cents and the mileage as aforesaid, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said duties or taxes, and fee of twenty cents and mileage, with ten per centum penalty as aforesaid. And with respect to all such duties or taxes as are not included in the annual lists as aforesaid, and all taxes and duties the collection of which is not otherwise provided for in this act, it shall be the duty of each collector, in person or by deputy, to demand payment thereof, in the manner last mentioned, within ten days from and after receiving the list thereof from the assessor, or within twenty days from and after the expiration of the time within which such duty or tax should have been paid; and if the annual or other duties shall not be paid within ten days from and after such demand thereof, it shall be lawful for such collector, or his deputies, to proceed to collect the said duties or taxes, with ten per centum additional thereon, as aforesaid, by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, or usual place of business, with some person of suitable age and discretion, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause

a notification to be published in some newspaper within the county wherein said distraint is made, if made, if there is a newspaper published in said county, or to be publicly posted up at the post office, if there be one within five miles nearest to the residence of the person whose property shall be distrained, and in not less than two other public places which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten nor more than twenty days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: Provided, That in any case of distraint for the payment of the duties or taxes aforesaid, the goods, chattels, or effects so distrained shall and may be restored to the owner or possessor, if prior to the sale payment of the amount due or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expenses of removing, advertising, and keeping the goods, chattels, or effects so distrained, as may be prescribed by the Commissioner of Internal Revenue; but in case of non-payment or tender, as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: Provided, further, That three shall be exempt from distraint the tools or implements of a trade or profession or cow, arms, and provisions, and household furniture kept for use, and apparel necessary for a family.

Sec. 29. And be it further enacted, That in all cases where the property liable to distraint for duties or taxes under this act, may not be divisible, so as to enable the collector by a sale of part thereof to satisfy the whole amount of the tax, with costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the duty or tax, costs, and charges, shall be paid to the owner of the property, or his, or their legal representatives; or if he, she, or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner, or his, her, or their legal representatives, until he, she, or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the Treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot be sold for the payment of the duty or tax due thereon, with the costs and charges, the collector shall purchase the same in behalf of the United States for an amount not exceeding the said tax or duty with the costs and charges thereon. And all property so purchased may be sold by said collector under such regulations as may be prescribed by the Commissioner of Internal Revenue. And the collectors shall render a distinct account of all charges incurred in the sale of such property to the Commissioner of Internal Revenue, who shall by regulation, determine the fees and costs to be allowed in cases of distraint and other seizures; and the said collector shall pay into the Treasury the surplus, if any there be, after defraying the charges.

Sec. 30. And be it further enacted, That in any case where goods, chattels, or effects sufficient to satisfy the duties imposed by this act upon any person liable to pay the same shall not be found by the collector or deputy collector whose duty it may be to collect the same, he is hereby authorized to collect the same by seizure and sale of real estate; and the officer making such seizure and sale shall give notice to the person whose estate is proposed to be sold, by giving him in hand or leaving at his last and usual place of abode, if he has any such within the collection district where said estate is situated, a notice, in writing, stating what particular estate is proposed to be sold, describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same; which time shall not be less than twenty nor more than forty days from the giving said notice. And the said officer shall also cause a notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be, and shall also cause like notices to be posted up at the post office nearest to the estate so seized, and in two other public places within the county. And the place of said sale shall not be more than five miles distant from the estate seized, except by special order of the Commissioner of Internal Revenue. At the time and place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the amount of duties with the ten per centum additional thereon, the expense of making such sale, and all charges for advertising, and an officer's fee of ten dollars. And if no person

offers for said estate the amount of said minimum, the officer shall declare the same to be purchased by him for the United States, and shall deposit with the district attorney of the United States a deed therefor, as hereinafter specified and provided; otherwise, the same shall be declared to be sold to the highest bidder. And said sale may be adjourned by said officer for a period not exceeding five days, if he shall think it advisable so to do. If the amount bid shall not be then and there paid, the officer shall forthwith proceed to again sell said estate in the same manner. If the amount bid shall be then and there paid, the officer shall give his receipt therefor, if requested, and within five days thereafter he shall make out a deed of the estate so sold to the purchaser thereof, and execute the same in his official capacity, in the manner prescribed by the laws of the State in which said estate may be situated, in which said deed shall be recited the fact of said seizure and sale, with the cause thereof, the amount of duty for which said sale was made, and of all charges and fees, and the amount paid by the purchaser; and all his acts and doings in relation to said seizure and sale, and shall have the same ready for delivery to said purchaser, and shall deliver the same accordingly, upon request therefor. And said deed shall be prima facie evidence of the truth of the facts stated therein, and, if the proceedings of the officer as set forth have been substantially in pursuance of the provisions of this act, shall be considered and operate as a conveyance to the purchaser of the title to said estate, but shall not affect the rights of innocent parties acquired previously to the claim of the United States under this act. The surplus, if any, arising from such sale shall be disposed of as provided in this act for like cases arising upon sales of personal property. And any person whose estate may be seized for duties, as aforesaid, shall have the same right to pay or tender the amount due, with all proper charges, prior to the sale thereof, and to request to relieve his said estate from sale as aforesaid, as is provided in this act for personal property similarly situated. And any collector or deputy collector may, for the collection of duties imposed upon any person, or for which any person may be liable by this act, and committed to him for collection, seize and sell the lands of such person situated in any other collection district within the State in which said officer resides; and his proceedings in relation thereto shall have the same effect as if the same were had in his proper collection district. And the owners, their heirs, executors, or administrators, or any person having an interest therein or a lien thereon, or any person on their behalf, shall have liberty to redeem the land sold as aforesaid, within one year from and after recording the said deed, upon payment to the purchaser, or in case he cannot be found in the country where the lands are situated to the collector, for the use of the purchaser, his heirs or assigns, of the amount paid by the purchaser, with interest on the same at the rate of twenty per centum per annum. And it shall be the duty of every collector to keep a record of all sales of land made in his collection district, whether by himself or his deputies, in which shall be set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed, and all proceedings in making sale, the amount of fees and expenses, the name of the purchaser, and the date of the deed; which record shall be certified by the officer making the sale. And it shall be the duty of any deputy making sale, as aforesaid, to return a statement of all his proceedings to the collector, and the certify the record thereof. And in case of the death or removal of the collector, or the expiration of his term of office from any other cause, said record shall be deposited in the office of the clerk of the district court of the United States for the district within which the said collector resided; and a copy of every such record, certified by the collector, or by the clerk, as the case may require, shall be evidence in any court of the truth of the facts therein stated. And when any lands sold, as aforesaid, shall be redeemed as heretofore provided, the collector or clerk as the case may be, shall make an entry of the fact upon the record aforesaid, and the said entry shall be evidence of such redemption. And the claim of the Government to lands sold under and by virtue of the foregoing Provisions shall be held to have accrued at the time of seizure thereof.

Sec. 31. And be it further enacted, That if any collector shall find, upon any list of taxes returned to him for collection, property lying within his district which is charged with any specific or ad valorem tax or duty, but which is not owned, occupied, or superintended by some person known to such collector to reside or to have some place of business within the United States, and upon which the duty or tax has not been paid within the time required by law, such collector shall forthwith take such property into his custody, and shall advertise the same, and the tax charged upon the same, in some newspaper published in his district, if any such be published therein, otherwise in some newspaper in an adjoining district, for the space of thirty days; and if the taxes thereon, with all charges for advertising, shall not be paid within said thirty days,

such collector shall proceed to sell the same or so much as is necessary, in the manner provided for the sale of other goods distrained for the non-payment of taxes, and out of the proceeds shall satisfy all taxes charged upon such property, with the costs of advertising and selling the same. And like proceedings to those provided in the preceding section for the purchase and resale of property which cannot be sold for the amount of duty or tax due thereon shall be had with regard to property sold under the provisions of this section. And any surplus arising from any sale herein provided for shall be paid into the Treasury, for the benefit of the owner of the property. And the Secretary of the Treasury is authorized in any case where money shall be paid into the Treasury for the benefit of any owner of property sold as aforesaid, to repay the same, on proper proof being furnished that the person applying therefor is entitled to receive the same.

Sec. 32. And be it further enacted, That whenever a collector shall have on any list duly returned to him the name of any person not within his collection district who is liable to tax, or of any person so liable to tax who shall have, in the collection district in which he resides, no sufficient property subject to seizure or distraint from which the money due for duties or tax can be collected, it shall and may be lawful for such collector to transmit a copy or statement containing the name of the person liable to such duty or tax as aforesaid, with the amount and nature thereof, duly certified under his hand, to the collector of any district to which said person shall have removed, or in which he shall have property, real or personal, liable to be seized and sold for duty or tax; and the collector of the district to whom the said certified copy or statement shall be transmitted shall proceed to collect the said duty or tax in the same way as if the name of the persons and objects of tax contained in the certified copy or statement were on any list furnished to him by the assessor of his own collection district; and the said collector, upon receiving said certified copy or statement as aforesaid, shall transmit his receipt for it to the collector sending the same to him.

Sec. 33. And be it further enacted, That the several collectors shall, at the expiration of each and every month after they shall, respectively, commence their collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by them, respectively, within the month, and pay over monthly, or at such time or times as may be required by the Commissioner of Internal Revenue, the moneys by them respectively collected within the said term, and at such places as may be designated and required by the Commissioner of Internal Revenue; and each of the said collectors shall complete the collection of all sums assigned to him for collection, as aforesaid, shall pay over the same into the Treasury, and shall render his accounts to the Treasury Department as often as he may be required. And the Secretary of the Treasury is authorized to designate one or more depositaries in each State, for the deposit and safekeeping of the moneys collected by virtue of this act; and the receipt of the proper officer of such depositary to a collector for the money deposited by him shall be a sufficient voucher for such collector in the settlement of his accounts at the Treasury Department. And the Commissioner of Internal Revenue may, under the direction of the Secretary of the Treasury, prescribe such regulation with reference to such deposits as he may deem necessary.

Sec. 34. And be it further enacted, That each collector shall be charged with the whole amount of taxes, whether contained in list delivered to him by the assessors, respectively, or delivered or transmitted to him by assistant assessors from time to time, or by other collectors, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for passports, penalties, forfeitures, fees, or costs, and he shall be credited with all payments made as provided by law, with all stamps returned by him uncanceled to the Treasury, with the salary, fees, commissions, and charges allowed by law, and with the amount of duties or taxes contained in the list transmitted in the manner above provided to other collectors, and by them receipted as aforesaid, and also with amount of the duties or taxes of such persons as may have absconded, or become insolvent, prior to the day when the duty or tax ought, according to the provisions of this act, to have been collected: Provided, That it shall be proved to the satisfaction of the Commissioner of Internal Revenue that due diligence was used by the collector, and that no property was left from which the duty or tax could have been recovered, who shall certify the facts to the First Comptroller of the Treasury. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he shall faithfully account for and pay over the proceeds thereof upon a resale of the same as required by this act.

Sec. 35. And be it further enacted, That if any collector shall fail either to collect or to render his account, or to pay over in

the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after evidence of such delinquency to report the same to the Solicitor of the Treasury, who shall issue a warrant of distraint against such delinquent collector, directed to the marshal of the district therein expressing the amount with which the said collector is chargeable, and the sums, if any, which have been paid over by him, so far as the same are ascertainable. And the said marshal shall, himself or by his deputy, immediately proceed to levy and collect the sum which may remain due, with five per centum thereon, and all the expenses and charges of collection, by distress and sale of the goods and chattels or any personal effects of the delinquent collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such collector resides. And the bill of sale of the officer of any goods, chattels, or other personal property distrained and sold as aforesaid, shall be conclusive evidence of title to the purchaser, and prima facie evidence of correctness of his proceedings in selling the same. And for want of goods and chattels, or other personal effects of such collector, sufficient to satisfy any warrant of distraint issued pursuant to the preceding section of this act, the lands and real estate of such collector, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if there be, prior to the proposed time of sale, shall be sold at public auction by the marshal or his deputy, who, upon such sale, shall, as such marshal or deputy marshal, make and deliver to the purchaser of the premises so sold a deed of conveyance thereof, to be executed and acknowledged in the manner and form prescribed by the law of the State in which said lands are situated, which said deed so made shall invest the purchaser with all the title and interest of the defendant or defendants named in said warrant existing at the time of the seizure thereof. And all moneys that may remain of the proceeds of such sale after satisfying the said warrant of distraint, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Sec. 36. And be it further enacted, That each and every collector, or his deputy, who shall be guilty of any extortion or willful oppression, under color of law, or shall knowingly demand other or greater sums than shall be authorized by law, or shall receive any fee, compensation, or reward, except as herein prescribed, for the performance of any duty, or shall willfully neglect to perform any of the duties enjoined by this act, shall, upon conviction, be subject to a fine of not exceeding one thousand dollars, or to be imprisoned for not exceeding one year, or both, at the discretion of the court, and be disqualified from office and be forever thereafter incapable of holding any office under the Government; and one-half of the fine so imposed shall be for the use of the United States, and the other half for the use of the informer, who shall be ascertained by the judgment of the court; and the said court shall also render judgment against said collector or deputy collector for the amount of damages according to the party injured, to be collected by execution. And each and every collector, or his deputies, shall give receipts for all sums by them collected.

Sec. 37. And be it further enacted, That a collector or deputy collector, assessor, assistant assessor, revenue agent, or inspector, shall be authorized to enter, in the day time, any brewery, distillery, manufactory, building, or place where any property, articles, or objects subject to duty or taxation under the provisions of this act are made, produced, or kept, within his district, so far as it may be necessary for the purpose of examining said property articles, or objects, or inspecting the accounts required by this act from time to time to be made or kept by any manufacturer or producer, relating such property articles, or objects. And every owner of such brewery, distillery, manufactory, building, or place, or persons having the agency or superintendency of the same, who shall refuse to admit such officer, or to suffer him to examine said property articles, or objects, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars: Provided, however, That when such premises shall open at night, such officers may enter while so open in the performance of their official duties.

Sec. 38. And be it further enacted, That if any person shall forcibly obstruct or hinder any assessor or assistant assessor, or any collector or deputy collector, revenue agent or inspector, in the execution of this act, or if any power and authority hereby vested in him, or shall forcibly resist, or cause to be resisted, any property, articles, or objects, after the same shall have been seized by him, or shall attempt to endeavor so to do, the person so offending shall, upon conviction thereof, for every such offense, forfeit and pay the sum of five hundred dollars, or be imprisoned for a term not exceeding two years, at the discretion of the court: Provided, That if any such officer shall divulge to any party, or make known in any manner other than is provided in this act, the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of official duties, he shall be subject to the penalties prescribed in section thirty-five [thirty-five] of this act.

Sec. 39. And be it further enacted, That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot under existing laws be discharged by a deputy, they may be devolved by him upon one of his deputies; and for the official acts and default of such

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